

**Amendments to the Specification:**

Please replace the paragraph beginning on line 11, page 4 with the following amended paragraph:

Conventional PDAs also contain an operating system, and pre-loaded programs, such as word processing, spreadsheet, e-mail, calendar, memo list, stylus pen applications, and other related applications. The increasing popularity of PDAs ~~[[stem]]~~ stems from their relatively low cost and extreme portability compared to, for example, much larger desktop general purpose desktop computers. Their popularity also stems from the fact that they can communicate with most popular desktop applications like spreadsheet programs, word processing programs, e-mail, etc. This makes transfer of data from one to the other very convenient and useful. Because of this versatility, many users find that for simple computing tasks during trips and other periods of being away from their larger computer devices, the bulk and computing power of even a compact notebook (or laptop) computer are simply not needed.

Please replace the paragraph beginning on line 1, page 8 with the following amended paragraph:

A spreadsheet program places a heavy demand on PDA memory because of its numerous and complex features. Some of the features that tax the memory include complex functions, such as trigonometric, matrix, statistical, and mathematical functions, and functional features like fonts, pictures, graphics, and help menus. Since functions are used by formulas, complex functions ~~[[means]]~~ mean complex formulas, which implies more burden on the already taxed PDS.

Please replace the paragraph beginning on line 1, page 18 with the following amended paragraph:

One embodiment of the present invention operates generally in accordance with Figure 2A, which is a flow chart for transferring a spreadsheet file from a desktop to a small device. First, at step 200, the user chooses the spreadsheet file to be transferred to the small device. Next, at step 201, the spreadsheet file is converted to a small device readable format. This conversion may be accomplished, in one embodiment of

the invention, by the conduit software. Next, at step 202, the spreadsheet file along with the necessary parsed formulas ~~[[are]]~~ is transferred to the small device. The spreadsheet file containing compiled code permits the spreadsheet application to be simpler ~~[[,]]~~ and, therefore, more compact. Finally, at step 203, the user can use the transferred file on the small device.

Please replace the paragraph beginning on line 11, page 18 with the following amended paragraph:

Figures 3A1 and 3A2 are a flowchart showing how to download a spreadsheet file from a desktop to a small device according to one embodiment of the present invention. At step 300, the spreadsheet file to transfer is determined. Next, at step 301, the conduit software determines the formulas needed by the current spreadsheet file. Next, at step 302, if the formula has one or more ~~function~~ functions, then the conduit determines not only the functions at step 303, but also generates the code needed to evaluate the functions at step 304. The code generated will be similar to the earlier C code generated to calculate the area of a circle. Else, at step 305, the conduit evaluates the formulas needed by the current transfer, and at step 306 it generates the compiled code that the small ~~devices~~ device's spreadsheet program will understand. By having the conduit perform steps 301 through 306, not only is the small device's (or PDA's) memory not taxed, but formula parsing and evaluation problems that we see in prior art ~~[[is]]~~ are also eliminated. This can also improve the performance on the small device. At step 307, the conduit transfers the chosen spreadsheet file along with the necessary compiled code for the functions and formulas across to the small device. Finally, at step 308, the user can now use the transferred file on the small device.

Please replace the paragraph beginning on line 16, page 22 with the following amended paragraph:

Application code may be embodied in any form of computer program product. A computer program product comprises a medium configured to store or transport computer readable code, or in which computer readable code may be embedded. Some examples of computer program products are CD-ROM disks, ROM cards, floppy disks, magnetic tapes, computer hard drives, and servers on a network, ~~and carrier waves~~.